

IMPORTANT DATES FOR DIRECT TAXES

Sr.	Nature	Details	Apr	May	Jun	Jul	Sep	Oct	Dec	Jan	Mar
A	TDS RETURNS	FORM NO.									
1	Salaries	24		31							
2	Winnings from Crossword Puzzles/ Lotteries	26B		31							
3	Winnings from Horse Races	26BB		31							
4	Interest other than Interest on Securities	26A			30						
5	Interest on Securities	25			30						
6	Payments to Contractors/ Sub-contractors	26C			30						
7	Rent	26J			30						
8	Payment of fees for Professional or Technical Services	26K			30						
9	Payments by way of Commission and Brokerage (w.e.f 01.06.2001)	- To be prescribed -									
10	Payments to Non Residents/ NORs [also see Note (1v) below]	27	14			14		14		14	
B	RETURNS OF INCOME AND WEALTH	FORM NO.									
1	Return of Income and Return of Wealth for Companies	1, 3A, B						31			
2	Return of Income and Return of Wealth of person other than Company residing in such areas as may be specified (1/6 Category)	2C, A						31			
3	Return of Income and Wealth of non-corporate assessee subject to audit or partners drawing salary in proportion of profits from firm subject to Audit and for co-operative societies. Where prescribed certificate is required to be furnished u/s. 80R/RR/RRA	2, 2D, 3,BA						31			
4	Return of Income and Return of Wealth of any other Assessee	2, 2A, 2D, 3, 3A, A				31					
C	ADVANCE TAX PAYMENTS	AGGREGATE TAX PAYABLE UP TO DUE DATE									
a)	FOR COMPANIES :										
	1. First Instalment	15%			15						
	2. Second Instalment	45%					15				
	3. Third Instalment	75%							15		
	4. Final Instalment	100%									15
b)	FOR OTHERS :										
	1. First Instalment	30%					15				
	2. Second Instalment	60%							15		
	3. Final Instalment	100%									15
D	HALF YEARLY RETURNS OF TAX COLLECTION AT SOURCE	FORM NO.									
a)	Half year ended 31st March	27EA, 27EB,	30								
b)	Half year ended 30th September	27EC, 27ED						31			

NOTES :

- a. a. Recipient of F. No. 15H must file a copy with C.I.T by 7th of next month following the month in which it is received.
- b. b. TDS must be deposited in bank by 7th of next month following the month in which tax was deducted. If the amount is credited to the Payee's A/c on 31st March, then TDS must be deposited by 31st May.
- c. Dividend tax u/s. 115-O must be paid within a period of 14 days from the date of declaration, distribution or payment of dividend, whichever is earlier.
- d. In cases where the payee's account is credited as on year end, Form 27 is to be filed before 14th June.
- e. TDS is required to be deducted either at the time of making payment or credit whichever is earlier except for salaries where TDS is deducted on payment basis.